

ORIGINAL



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BEFORE THE ARIZONA CORPORATION COMMISSION

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COMMISSIONERS

GARY PIERCE, Chairman

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AZ CORP COMMISSION
DOCKET CONTROL

Arizona Corporation Commission

DOCKETED

SEP 26 2012

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JM

IN THE MATTER OF THE APPLICATION OF
WATER UTILITY GREATER TONOPAH FOR
THE ESTABLISHMENT OF JUST AND
REASONABLE RATES AND CHARGES FOR
UTILITY SERVICE DESIGNED TO REALIZE A
REASONABLE RATE OF RETURN ON THE
FAIR VALUE OF ITS PROPERTY
THROUGHOUT THE STATE OF ARIZONA

DOCKET NO. W-02450A-12-0312

**NOTICE OF FILING
REVISED SCHEDULES**

On July 9, 2012 Water Utility of Greater Tonopah ("Tonopah" or "Applicant") filed a rate application. Staff has requested certain revisions in the schedules. Accordingly, revised schedules are attached.

RESPECTFULLY SUBMITTED this 26th day of September 2012.

ROSHKA DEWULF & PATTEN, PLC

By

Michael W. Patten

Timothy J. Sabo

One Arizona Center

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Phoenix, Arizona 85004

Attorneys for Water Utility of Greater Tonopah

Original +13 copies of the foregoing
filed this 26th day of September 2012, with:

Docket Control

Arizona Corporation Commission

1200 West Washington

Phoenix, AZ 85007

1 Copies of the foregoing hand-delivered/mailed
2 this 26th day of September 2012, to:

3 Lyn A. Farmer, Esq.
4 Chief Administrative Law Judge
5 Hearing Division
6 Arizona Corporation Commission
7 1200 West Washington
8 Phoenix, AZ 85007

9 Janice Alward, Esq.
10 Chief Counsel, Legal Division
11 Arizona Corporation Commission
12 1200 West Washington
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14 Steven M. Olea
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By 

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Computation of Increase in Gross Revenue Requirement

Schedule A-1

Line No.	DESCRIPTION	[A]	[B]	[C] ORIGINAL COST	[D] FAIR VALUE
1	Adjusted Rate Base			\$ 2,206,816	\$ 2,206,816
2					
3	Adjusted Operating Income (Loss)			\$ (175,170)	\$ (175,170)
4					
5	Current Rate of Return (Line 3 / Line 1)			-7.94%	-7.94%
6					
7	Required Operating Income (Line 9 * Line 1)			\$ 236,637	\$ 236,637
8					
9	Required Rate of Return			10.72%	10.72%
10					
11	Operating Income Deficiency (Line 7 - Line 3)			\$ 411,807	\$ 411,807
12					
13	Gross Revenue Conversion Factor			1.645086	1.645086
14					
15	Increase in Gross Revenue Requirements			\$ 677,458	\$ 677,458
16					
17					
18	Customer	Present	Proposed	Dollar	Percent
19	Classification	Rates	Rates	Increase	Increase
20					
21	Residential	\$ 168,037	\$ 722,744	\$ 554,707	330.1%
22	Commercial	3,257	14,959	11,702	359.3%
23	Irrigation	31,022	136,902	105,880	341.3%
24	Construction	1,293	5,945	4,652	N/A
25					
26	Total of Water Revenues	\$ 203,609	\$ 880,551	\$ 676,942	332.5%
27					
28	Miscellaneous Revenues	\$ 5,503	\$ 5,503	\$ -	0.0%
29					
30	Total Operating Revenues	\$ 209,112	\$ 886,054	\$ 676,942	323.7%
31					
32	Total Adjusted Revenues (Schedule C-1)	\$ 207,705	\$ 886,054	\$ 678,348	326.6%
33					

*The increase shown on line 32 does not match exactly with that shown on line 15 because an effort was made to keep the rates to round numbers.

Supporting Schedules:

B-1

C-1

C-3

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Summary of Results of Operations

Schedule A-2

Line No.	Description	Prior Years Ended		Test Year		Projected Year	
		12/31/2009	12/31/2010	Actual 12/31/2011	Adjusted 12/31/2011	Present Rates 12/31/2012	Proposed Rates 12/31/2012
1	Gross Revenues	\$ 228,723	\$ 213,425	\$ 214,736	\$ 207,705	\$ 207,705	\$ 885,163
2							
3	Revenue Deductions and						
4	Operating Expenses	327,246	(102,084)	200,142	382,875	382,875	661,027
5							
6	Operating Income	\$ (98,523)	\$ 315,509	\$ 14,594	\$ (175,170)	\$ (175,170)	\$ 224,136
7							
8	Other Income and Deductions	13,872	(23,984,905)	-	-	-	-
9							
10	Interest Expense	(31,392)	(30,471)	(28,562)	(28,562)	(28,562)	(28,562)
11							
12	Net Income	\$ (116,043)	\$ (23,699,867)	\$ (13,968)	\$ (203,732)	\$ (203,732)	\$ 195,574
13							
14	Common Shares	1,000	1,000	1,000	1,000	1,000	1,000
15							
16	Earned Per Average						
17	Common Share	(116.04)	(23,699.87)	(13.97)	(203.73)	(203.73)	195.57
18							
19	Dividends Per						
20	Common Share	-	-	-	-	-	-
21							
22	Payout Ratio	-	-	-	-	-	-
23							
24	Return on Average						
25	Invested Capital	-0.56%	-179.67%	1.71%	21.55%	38.43%	-36.89%
26							
27	Return on Year End						
28	Capital	-0.43%	2964.69%	1.68%	19.22%	19.22%	-18.45%
29							
30	Return on Average						
31	Common Equity	-0.56%	-186.40%	1.10%	14.83%	27.62%	-26.51%
32							
33	Return on Year End						
34	Common Equity	-0.43%	1874.09%	1.10%	13.81%	13.81%	-13.26%
35							
36	Times Bond Interest Earned						
37	Before Income Taxes	(5.02)	(770.06)	0.11	(13.06)	(13.06)	9.71
38							
39	Times Total Interest and						
40	Preferred Dividends Earned						
41	After Income Taxes	(2.14)	11.35	1.51	(5.13)	(5.13)	8.85
42							
43							

Supporting Schedules:

E-2

C-1

F-1

Water Utility of Greater Tonopah, Inc.
 Test Year Ended December 31, 2011
 Summary of Capital Structure

Schedule A-3

Line No.	Description	Prior Years Ended		Test Year	Projected Year
		12/31/2009	12/31/2010	12/31/2011	12/31/2012
1	Short-Term Debt	\$ 22,759	\$ 24,211	\$ 25,759	\$ 27,407
2					
3	Long-Term Debt	465,200	440,989	415,230	387,823
4					
5	Total Debt	\$ 487,959	\$ 465,200	\$ 440,989	\$ 415,230
6					
7	Preferred Stock	-	-	-	-
8					
9	Common Equity	26,693,423	(1,264,604)	(1,271,726)	(1,475,458)
10					
11	Total Capital	\$ 27,181,382	\$ (799,404)	\$ (830,737)	\$ (1,060,228)
12					
13	Capitalization Ratios:				
14					
15	Short-Term Debt	0.08%	-3.03%	-3.10%	-2.58%
16					
17	Long-Term Debt	1.71%	-55.16%	-49.98%	-36.58%
18					
19	Total Debt	1.80%	-58.19%	-53.08%	-39.16%
20					
21	Preferred Stock	0.00%	0.00%	0.00%	0.00%
22					
23	Common Equity	98.20%	158.19%	153.08%	139.16%
24					
25	Total Capital	100.00%	100.00%	100.00%	100.00%
26					
27	Weighted Cost of				
28	Short-Term Debt	-0.19%	-0.19%	-0.19%	-0.19%
29					
30	Weighted Cost of				
31	Long-Term Debt	-3.16%	-3.16%	-3.16%	-3.16%
32					
33	Weighted Cost of				
34		0.00%	0.00%	0.00%	0.00%
35					

Supporting Schedules:

E-1

D-1

Water Utility of Greater Tonopah, Inc.

Schedule A-4

Test Year Ended December 31, 2011

Constructure Expenditures and Gross Utility Plant Placed in Service

Line No.			Construction Expenditures	Net Plant Placed In Service	Gross Utility Plant In Service
1	Prior Year Ended	12/31/2009	\$ 368,079	\$ 435,740	\$ 5,200,334
2					
3	Prior Year Ended	12/31/2010	110,887	298,227	5,498,561
4					
5	Test Year Ended	12/31/2011	229,181	161,050	5,659,611
6					
7	Projected Year Ended	12/31/2012		106,782	5,766,393
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					

Supporting Schedules:

F-3

E-5

B-5

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Summary of Fair Value Rate Base

Schedule B-1

Line No.		Original Cost Rate Base
1	Plant in Service	\$ 5,766,393
2	Less: Accumulated Depreciation	(1,863,416)
3		
4	Net Plant in Service	\$ 3,902,977
5		
6	<u>LESS:</u>	
7	Net CIAC	59,465
8	Advances in Aid of Construction (AIAC)	1,619,985
9	Customer Deposits	22,030
10	Deferred Income Tax Credits	27,797
11		
12	<u>ADD:</u>	
13	Unamortized Finance Charges	-
14	Deferred Tax Assets	33,116
15	Working Capital	-
16	Utility Plant Acquisition Adjustment	-
17		
18	Original Cost Rate Base	<u>\$ 2,206,816</u>
19		

Supporting Schedules:

B-2
B-3
E-1
B-5

Recap Schedules:

A-1

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Original Cost Rate Base Pro Forma Adjustments

Schedule B-2

Line No.	Description	[A] Actual End of Test Year	[B] ADJ #1 B-2.1	[C] ADJ #2 B-2.2a	[D] ADJ #3 B-2.2b	[E] Adjusted End of Test Year
1	303 Land and Land Rights	\$ 177,430	\$ -	\$ -	\$ -	\$ 177,430
2	304 Structures and Improvements	47,677	-	-	-	47,677
3	307 Wells and Springs	299,601	-	-	-	299,601
4	309 Supply Mains	-	-	-	-	-
5	310 Power Generation Equipment	-	-	-	-	-
6	311 Pumping Equipment	1,787,637	-	-	-	1,787,637
7	320 Water Treatment Equipment	1,626,520	-	-	-	1,626,520
8	330 Distribution Reservoirs and Standpipes	228,655	-	-	-	228,655
9	331 Transmission and Distribution Mains	890,943	-	-	-	890,943
10	333 Services	43,069	-	-	-	43,069
11	334 Meters and Meter Installations	147,178	-	-	-	147,178
12	335 Hydrants	38,386	-	-	-	38,386
13	336 Backflow Prevention Devices	5,894	-	-	-	5,894
14	339 Other Plant and Miscellaneous Equipment	5,427	-	-	-	5,427
15	340 Office Furniture and Equipment	-	-	-	-	-
16	341 Transportation Equipment	-	-	-	-	-
17	343 Tools, Shop and Garage Equipment	1,977	-	-	-	1,977
18	344 Laboratory Equipment	663	-	-	-	663
19	345 Power Operated Equipment	838	-	-	-	838
20	346 Communication Equipment	12,408	-	-	-	12,408
21	347 Miscellaneous Equipment	5,210	-	-	-	5,210
22	348 Other Tangible Plant	340,097	106,782	-	-	446,880
23						
24	Total Plant in Service	\$ 5,659,611	\$ 106,782	\$ -	\$ -	\$ 5,766,393
25	Less: Accumulated Depreciation	(1,863,416)	-	-	-	(1,863,416)
26	Net Plant in Service (L59 - L 60)	<u>\$ 3,796,195</u>	<u>\$ 106,782</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,902,977</u>
27						
28	LESS:					
29	Net Contributions in Aid of Construction (CIAC)	\$ 6,215,057	\$ -	\$ (2,109,071)	\$ (4,046,521)	\$ 59,465
30	Advances in Aid of Construction (AIAC)	1,619,985	-	-	-	1,619,985
31	Customer Meter Deposits	22,030	-	-	-	22,030
32	Deferred Income Tax Credits	27,797	-	-	-	27,797
33						
34	ADD:					
35	Unamortized Finance Charges	\$ -	\$ -	\$ -	\$ -	\$ -
36	Deferred Tax Assets					
37	Meter deposits	28,678				28,678
38	Deferred gain	174				174
39	Bad debt	3,232				3,232
40	Deferred compensation	1,032				1,032
41	CIAC	2,381,534		(815,978)	(1,565,557)	0
42	Working Capital	-	-	-	-	-
43	Utility Plant Acquisition Adjustment	-	-	-	-	-
44						
45	Original Cost Rate Base	<u>\$ (1,674,024)</u>	<u>\$ 106,782</u>	<u>\$ 1,293,094</u>	<u>\$ 2,480,964</u>	<u>\$ 2,206,816</u>

Supporting Schedules:
E-1

Recap Schedules:
B-1

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Rate Base Adjustment #1
Post Test Year CapEx

Schedule B-2.1

Line			
No.			
1			
2	Company Name	Project ID	Total 2012
3			
4	Water Utility of Greater Tonopah	West Phoenix 6 Electrical Upgrades	\$ 3,076
5		West Phoenix 6 Fluoride	8,625
6		WPE 6 Tank and Well Replacement	95,082
7	Water Utility of Greater Tonopah Total		\$ 106,782
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Rate Base Adjustments #2 and 3
Contributions in Aid of Construction

Schedule B-2.2

Line No.			Balance 12/31/2009	Balance 12/31/2010	Total 2011 Additions	Balance 12/31/2011	DTA Balance 12/31/2011
1							
2							
3							
4							
5	39007-00-00	<u>Contributions in Aid of Construction</u>					
6	630	Water Utility of Greater Tonopah	73,118	73,118	-	73,118	
7							
8							
9	39012-00-00	<u>Contributions in Aid of Construction Amortization</u>					
10	630	Water Utility of Greater Tonopah	(10,324)	(11,502)	(2,151)	(13,653)	
11							
12		Total Net Traditional CIAC	<u>\$ 62,794</u>	<u>\$ 61,615</u>	<u>\$ (2,151)</u>	<u>\$ 59,465</u>	
13							
14							
15							
16	39007-00-03	<u>Contributions in Aid of Construction - ICFA</u>					
17	630	Water Utility of Greater Tonopah	-	5,261,415	-	5,261,415	
18							
19	39012-00-03	<u>Less Amortization - ICFA</u>					
20	630	Water Utility of Greater Tonopah	-	(858,999)	(355,895)	(1,214,894)	
21							
22		Total ICFA CIAC - Plant in service	<u>\$ -</u>	<u>\$ 4,402,416</u>	<u>\$ (355,895)</u>	<u>\$ 4,046,521</u>	\$ 1,565,557
23							
24							
25	39007-00-05	<u>Contributions in Aid of Construction - ICFA Excess Capacity</u>					
26	630	Water Utility of Greater Tonopah	\$ -	\$ 2,109,071		\$ 2,109,071	\$ 815,978
27							
28							
29							
30							
31		Total CIAC	<u>\$ 62,794</u>	<u>\$ 6,573,103</u>	<u>\$ (358,046)</u>	<u>\$ 6,215,057</u>	<u>\$ 2,381,534</u>
32							
33							

Water Utility of Greater Tonopah, Inc.

Schedule B-3

Test Year Ended December 31, 2011

Pro forma adjustments to gross plant in service and accumulated depreciation for the RCND rate base

Line

No.

1 The Company did not make pro forma adjustments to gross plant in service and
accumulated depreciation for RCND rate base

2

3

4

5

6

7

8

Supporting Schedules

B-4

Recap Schedules

B-1

Line
No.

1
2 The Company did not conduct a Reconstruction Cost New Study.
3
4
5
6
7
8
9

Supporting Schedules:
RCND Study

Recap Schedules
B-3

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Computation of Working Capital Allowance

Schedule B-5

Line
No.

1
2 The Company is not requesting a working capital allowance.
3
4
5
6

Supporting Schedules
E-1

Recap Schedules
B-1

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Adjusted Test Year Income Statement

Schedule C-1

		[A]	[B]	[C]	[D]	[E]
Line No.	DESCRIPTION	Actual Test Year	Pro Forma Adjustments	Adjusted Test Year	Proposed Rate Increase	Adjusted With Rate Increase
1	Revenues					
2	Metered Water Sales	\$ 177,314	\$ 24,888	\$ 202,202	\$ 677,458	\$ 879,660
3	Water Sales - Unmetered	31,919	(31,919)	-	-	-
4	Other Operating Revenue	5,503	-	5,503	-	5,503
5	Total Operating Revenues	\$ 214,736	\$ (7,031)	\$ 207,705	\$ 677,458	\$ 885,163
6						
7	Operating Expenses					
8	601 Salary and Wages - Employees	\$ 75,753	-	75,753	-	75,753
9	610 Purchased Water	960	-	960	-	960
10	615 Purchased Power	18,395	4,012	22,407	-	22,407
11	618 Chemicals	10,551	(29)	10,522	-	10,522
12	620 Materials and Supplies	20,175	-	20,175	-	20,175
13	621 Office Supplies and Expense	3,591	-	3,591	-	3,591
14	630 Outside Services	26,415	-	26,415	-	26,415
15	635 Contractual Services - Testing	5,109	-	5,109	-	5,109
16	636 Contractual Services - Other	-	-	-	-	-
17	641 Rental of Building/Real Property	2,597	-	2,597	-	2,597
18	650 Transportation Expenses	5,733	-	5,733	-	5,733
19	657 Insurance - General Liability	1,557	-	1,557	-	1,557
20	659 Insurance - Other	269	-	269	-	269
21	666 Regulatory Commission Expense - Rate Case	1,333	807	2,140	-	2,140
22	670 Bad Debt Expense	4,930	(161)	4,769	15,553	20,322
23	675 Miscellaneous Expenses	7,393	(172)	7,221	-	7,221
24	403 Depreciation Expense	375,446	5,339	380,785	-	380,785
25	403 Depreciation Expense - CIAC Amortization	(358,046)	355,895	(2,151)	-	(2,151)
26	408 Taxes Other Than Income	1,553	-	1,553	-	1,553
27	408.11 Taxes Other Than Income - Property Taxes	7,752	3,502	11,254	11,580	22,835
28	409 Income Taxes	(11,324)	(186,461)	(197,785)	251,018	53,233
29	Total Operating Expenses	\$ 200,142	\$ 182,733	\$ 382,875	\$ 278,152	\$ 661,027
30						
31	Utility Operating Income (Loss)	\$ 14,594	\$ (189,764)	\$ (175,170)	\$ 399,306	\$ 224,136
32						
33	421 Non-Utility Income	\$ -	-	-	-	-
34	426 Miscellaneous Non-Utility Expenses	-	-	-	-	-
35	427 Interest Expense	(28,562)	-	(28,562)	-	(28,562)
36	Total Other Income and Deductions	\$ (28,562)	\$ -	\$ (28,562)	\$ -	\$ (28,562)
37						
38	Net Income (Loss)	\$ (13,968)	\$ (189,764)	\$ (203,732)	\$ 399,306	\$ 195,574

Supporting Schedules:
E-2
C-2

Recap Schedules:
A-1

Line No.	DESCRIPTION	[A] Actual Test Year	[B] ADJ #1 C-2.1	[C] ADJ #2 C-2.2	[D] ADJ #3 C-2.3	[E] ADJ #4 C-2.4	[F] ADJ #5 C-2.5	[G] ADJ #6 C-2.6	[H] ADJ #7 B-2.2	[I] ADJ #8 (31,919)
1	Revenues									
2	Metered Water Sales	\$ 177,314	\$ -	\$ -	\$ -	\$ (1,319)	\$ (5,712)	\$ -	\$ -	\$ 31,919
3	Water Sales - Unmetered	31,919	-	-	-	-	-	-	-	(31,919)
4	Other Operating Revenue	5,503	-	-	-	-	-	-	-	-
5	Total Operating Revenues	\$ 214,736	\$ -	\$ -	\$ -	\$ (1,319)	\$ (5,712)	\$ -	\$ -	\$ -
6										
7	Operating Expenses									
8	601 Salary and Wages - Employees	\$ 75,753	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9	610 Purchased Water	960	-	-	-	-	-	-	-	-
10	615 Purchased Power	18,395	-	-	-	(50)	-	4,062	-	-
11	618 Chemicals	10,551	-	-	-	(29)	-	-	-	-
12	620 Materials and Supplies	20,175	-	-	-	-	-	-	-	-
13	621 Office Supplies and Expense	3,591	-	-	-	-	-	-	-	-
14	630 Outside Services	26,415	-	-	-	-	-	-	-	-
15	635 Contractual Services - Testing	5,109	-	-	-	-	-	-	-	-
16	636 Contractual Services - Other	-	-	-	-	-	-	-	-	-
17	641 Rental of Building/Real Property	2,597	-	-	-	-	-	-	-	-
18	650 Transportation Expenses	5,733	-	-	-	-	-	-	-	-
19	657 Insurance - General Liability	1,557	-	-	-	-	-	-	-	-
20	659 Insurance - Other	269	-	-	-	-	-	-	-	-
21	666 Regulatory Commission Expense - Rate Case	1,333	(1,333)	2,140	-	-	-	-	-	-
22	670 Bad Debt Expense	4,930	-	-	-	-	-	-	-	-
23	675 Miscellaneous Expenses	7,393	-	-	(172)	-	-	-	-	-
24	403 Depreciation Expense	375,446	-	-	-	-	-	-	-	-
25	403 Depreciation Expense - CIAC Amortization	(358,046)	-	-	-	-	-	-	355,895	-
26	408 Taxes Other Than Income	1,553	-	-	-	-	-	-	-	-
27	408.11 Taxes Other Than Income - Property Taxes	7,752	-	-	-	-	-	-	-	-
28	409 Income Taxes	(11,324)	-	-	-	-	-	-	-	-
29	Total Operating Expenses	\$ 200,142	\$ (1,333)	\$ 2,140	\$ (172)	\$ (78)	\$ -	\$ 4,062	\$ 355,895	\$ -
30										
31	Operating Income (Loss)	\$ 14,594	\$ 1,333	\$ (2,140)	\$ 172	\$ (1,240)	\$ (5,712)	\$ (4,062)	\$ (355,895)	\$ -
32										
33	421 Non-Utility Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	426 Miscellaneous Non-Utility Expenses	-	-	-	-	-	-	-	-	-
35	427 Interest Expense	(28,562)	-	-	-	-	-	-	-	-
36	Total Other Income and Deductions	\$ (28,562)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37										
38	Net Income (Loss)	\$ (13,968)	\$ 1,333	\$ (2,140)	\$ 172	\$ (1,240)	\$ (5,712)	\$ (4,062)	\$ (355,895)	\$ -
39										

Supporting Schedules:
C-2
E-2

Recap Schedules:
C-1

[J] ADJ #9 C-2.9	[K] ADJ #11 C-2.11	[L] ADJ #12 C-2.12.a	[M] ADJ #14 C-2.14.a	[N] Adjusted Test Year - As Filed	[O] ADJ #15 A-1, C-2.11	[P] ADJ #17 C-2.12.b	[Q] ADJ #18 C-2.14.b	[R] Adjusted With Rate Increase
\$ -	\$ -	\$ -	\$ -	\$ 202,202	\$ 677,458	\$ -	\$ -	\$ 879,660
-	-	-	-	-	-	-	-	-
-	-	-	-	5,503	-	-	-	5,503
\$ -	\$ -	\$ -	\$ -	\$ 207,705	\$ 677,458	\$ -	\$ -	\$ 885,163
\$ -	\$ -	\$ -	\$ -	75,753	\$ -	\$ -	\$ -	75,753
-	-	-	-	960	-	-	-	960
-	-	-	-	22,407	-	-	-	22,407
-	-	-	-	10,522	-	-	-	10,522
-	-	-	-	20,175	-	-	-	20,175
-	-	-	-	3,591	-	-	-	3,591
-	-	-	-	26,415	-	-	-	26,415
-	-	-	-	5,109	-	-	-	5,109
-	-	-	-	-	-	-	-	-
-	-	-	-	2,597	-	-	-	2,597
-	-	-	-	5,733	-	-	-	5,733
-	-	-	-	1,557	-	-	-	1,557
-	-	-	-	269	-	-	-	269
-	-	-	-	2,140	-	-	-	2,140
-	(161)	-	-	4,769	15,553	-	-	20,322
-	-	-	-	7,221	-	-	-	7,221
-	-	-	-	380,785	-	-	-	380,785
5,339	-	-	-	(2,151)	-	-	-	(2,151)
-	-	-	-	1,553	-	-	-	1,553
-	-	-	-	11,254	-	11,580	-	22,835
-	-	3,502	-	-	-	-	-	53,233
-	-	-	(186,461)	(197,785)	-	-	251,018	661,027
\$ 5,339	\$ (161)	\$ 3,502	\$ (186,461)	\$ 382,875	\$ 15,553	\$ 11,580	\$ 251,018	\$ 661,027
\$ (5,339)	\$ 161	\$ (3,502)	\$ 186,461	\$ (175,170)	\$ 661,905	\$ (11,580)	\$ (251,018)	\$ 224,136
\$ -	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	-
-	-	-	-	-	-	-	-	-
-	-	-	-	(28,562)	-	-	-	(28,562)
\$ -	\$ -	\$ -	\$ -	\$ (28,562)	\$ -	\$ -	\$ -	\$ (28,562)
\$ (5,339)	\$ 161	\$ (3,502)	\$ 186,461	\$ (203,732)	\$ 661,905	\$ (11,580)	\$ (251,018)	\$ 195,574

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Income Statement Adjustment 1

Schedule C-2.1

Line

No.

1	Company ID	Company	Revenue Increase/Decrease	Percent
2		202 Palo Verde Utilities Co.	\$ 6,063,392.00	40.00%
3		602 Santa Cruz Water Company	\$ 1,542,323.00	40.00%
4		618 Valencia Water Company	\$ 1,473,012.00	14.00%
5		622 Willow Valley Water Company	\$ 428,047.00	4.00%
6		630 Water Utility of Greater Tonopah	\$ 24,283.00	1.00%
7		634 Water Utility of Greater Buckeye	\$ 77,259.00	1.00%
8			\$ 9,608,316.00	100.00%

9

10

11	Acct 28090	Total Rate Case Expense	\$ 400,000.00	
12		Number of Years for Amortization	3	
13		Period Amortization Start	8/31/2010	
14		Period Amortization End	8/31/2013	
15		Monthly Amortization Expense	\$ 11,111.11	

16

17

Amortization Expense by Company								
Period Ended	Palo Verde Utilities Co.	Santa Cruz Water Company	Valencia Water Company	Willow Valley Water Company	Water Utility of Greater Tonopah	Water Utility of Greater Buckeye		
18								
19	1/31/2010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	2/28/2010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	3/31/2010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	4/30/2010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	5/31/2010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	6/30/2010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	7/31/2010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	8/31/2010	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11	\$ 111.11
27	9/30/2010	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11	\$ 111.11
28	10/31/2010	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11	\$ 111.11
29	11/30/2010	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11	\$ 111.11
30	12/31/2010	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11	\$ 111.11
31	1/31/2011	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11	\$ 111.11
32	2/28/2011	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11	\$ 111.11
33	3/31/2011	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11	\$ 111.11
34	4/30/2011	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11	\$ 111.11
35	5/31/2011	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11	\$ 111.11
36		\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11	\$ 111.11
37		\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11	\$ 111.11
38	8/31/2011	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11	\$ 111.11
39	9/30/2011	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11	\$ 111.11
40	10/31/2011	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11	\$ 111.11
41	11/30/2011	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11	\$ 111.11
42	12/31/2011	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11	\$ 111.11
43	1/31/2012	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11	\$ 111.11
44	2/29/2012	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11	\$ 111.11
45	3/31/2012	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11	\$ 111.11
46	4/30/2012	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11	\$ 111.11
47	5/31/2012	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11	\$ 111.11
48	6/30/2012	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11	\$ 111.11
49	7/31/2012	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11	\$ 111.11
50	8/31/2012	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11	\$ 111.11
51	9/30/2012	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11	\$ 111.11
52	10/31/2012	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11	\$ 111.11
53	11/30/2012	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11	\$ 111.11
54	12/31/2012	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11	\$ 111.11
55	1/31/2013	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11	\$ 111.11
56	2/28/2013	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11	\$ 111.11
57	3/31/2013	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11	\$ 111.11
58	4/30/2013	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11	\$ 111.11
59	5/31/2013	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11	\$ 111.11
60	6/30/2013	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11	\$ 111.11
61	7/31/2013	\$ 4,444.44	\$ 4,444.44	\$ 1,555.56	\$ 444.44	\$ 111.11	\$ 111.11	\$ 111.11
62	8/31/2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
63								

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Income Statement Adjustment 2
2011 Rate Case Costs

Schedule C-2.2

Line
No.

Company ID	Company	Active connections @ 12/31/2011	Percent
202	Palo Verde Utilities Co.	15,831	39.86%
602	Santa Cruz Water Company	16,015	40.32%
618	Valencia Water Company	5,343	13.45%
622	Willow Valley Water Company	1,502	3.78%
630	Water Utility of Greater Tonopah	324	0.82%
634	Water Utility of Greater Buckeye	627	1.58%
622	Water Utility of Northern Scottsdale	76	0.19%
		39,718	100.00%

Description	Total	Palo Verde Utilities Co.	Santa Cruz Water Company	Valencia Water Company	Willow Valley Water Company	Water Utility of Greater Tonopah	Water Utility of Greater Buckeye	Water Utility of Northern Scottsdale	
Desert Mountain A \$	122,062.50	\$ 48,652.28	\$ 49,217.76	\$ 16,420.26	\$ 4,615.99	\$ 995.73	\$ 1,926.01	\$ 233.57	
Insight Consulting, \$	216,000.00	\$ 86,094.37	\$ 87,095.02	\$ 29,057.05	\$ 8,168.39	\$ 1,762.02	\$ 3,408.84	\$ 413.31	
Roshka Dewulf & F \$	370,302.78	\$ 147,597.14	\$ 149,312.63	\$ 49,814.39	\$ 14,003.59	\$ 3,020.75	\$ 5,845.71	\$ 708.57	
Ullmann & Compai \$	78,808.75	\$ 31,411.99	\$ 31,777.08	\$ 10,601.62	\$ 2,980.28	\$ 642.88	\$ 1,244.10	\$ 150.80	
Total	\$ 787,174.03	\$ 313,755.78	\$ 317,402.49	\$ 105,893.32	\$ 29,768.25	\$ 6,421.38	\$ 12,426.56	\$ 1,506.25	\$ 787,174.03
Check	\$								
Amortization:									
Year 1 \$	262,391.34	\$ 104,585.26	\$ 105,800.83	\$ 35,297.77	\$ 9,922.75	\$ 2,140.46	\$ 4,142.19	\$ 502.08	
Year 2 \$	262,391.34	\$ 104,585.26	\$ 105,800.83	\$ 35,297.77	\$ 9,922.75	\$ 2,140.46	\$ 4,142.19	\$ 502.08	
Year 3 \$	262,391.34	\$ 104,585.26	\$ 105,800.83	\$ 35,297.77	\$ 9,922.75	\$ 2,140.46	\$ 4,142.19	\$ 502.08	
	\$ 787,174.03	\$ 313,755.78	\$ 317,402.49	\$ 105,893.32	\$ 29,768.25	\$ 6,421.38	\$ 12,426.56	\$ 1,506.25	

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Income Statement Adjustment 3
Low Income Relief Tariff

Schedule C-2.3

Line

No.

1

2

Total 2011

3

4

5

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7

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Company	Description	Accrual
Palo Verde Utilities Co.	Balance LIRT Liability	(8,407.30)
Santa Cruz Water Company	Balance LIRT Liability	(8,295.10)
Valencia Water Company	Balance LIRT Liability	(2,761.00)
Willow Valley Water Company	Balance LIRT Liability	(841.50)
Water Utility of Greater Tonopah	Balance LIRT Liability	(171.60)
Water Utility of Greater Buckeye	Balance LIRT Liability	(334.40)

(20,810.90)

Water Utility of Greater Tonopah, Inc.

Schedule C-2.4

Test Year Ended December 31, 2011

Income Statement Adjustment 4

Annualize Revenue & Expense to reflect End-of-Test Year Customer Counts

Line No.	Class of Service	[A] Average No. of Customers Per Bill Count Sch. H-2 Col. A	[B] Year-End Number of Customers	[C] Average Additional Customers [B - A]	[D] Average Bill	[E] Additional Revenues at Present Rates
1	5/8" Residential Greater Tonopah	304	305	1	44.45	533.40
2	3/4" Residential Greater Tonopah	4	3	(1)	46.35	(556.20)
3	1" Residential Greater Tonopah	8	7	(1)	108	(1,296.00)
4	1.5" Residential Greater Tonopah	2	2	-	115.08	-
5	Subtotal Residential	318	317	(1)	314	
6						
7						
8	5/8" Commercial Greater Tonopah	2	2	-	66	-
9	1" Commercial Greater Tonopah	2	2	-	100	-
10	1.5" Commercial Greater Tonopah	-	-	-	-	-
11	6" Commercial Greater Tonopah	-	-	-	-	-
12	Subtotal Commercial	4	4	-	166	
13						
14						
15	2" Irrigation	2	2	-	1,129	-
16	3" Irrigation	1	1	-	448	-
17	Subtotal Irrigation	3	3	-	1,577	
18						
19	Total					(1,318.80)

20						
21						
22		Average				
23		Cost Per				
24		Gallons Sold				
25	Class of Expense	Per Sch. E-7				
26						
27	Pumping	\$ 0.52				
28	Water Treatment	0.30				
29						
30	Totals					
31						
32		Change in	Average	Change in	Change in	Change in
33		Customers	Consumption	M Gallons	Pumping Cost	Treatment Cost
34	Residential	(1)	96.19	-96	\$ (49.79)	\$ (28.56)
35	Commercial	-	143.00	0	\$ -	\$ -
36	Irrigation	-	1,446.73	0	\$ -	\$ -
37	Total				\$ (49.79)	\$ (28.56)

38
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Water Utility of Greater Tonopah, Inc.

Schedule C-2.5

Test Year Ended December 31, 2011

Income Statement Adjustment 5

Net change in accrued revenue accounts during the Test Year 2011.

Line		2010 Ending	2011 Ending	
No.		Balance	Balance	Change
1	Unbilled revenue assets:			
2	<u>Potable Water (Volumetric Fee)</u>			
3	(76101) Metered Water Sales Residential	\$ -	\$ 3,247.42	\$ 3,247.42
4	(76103) Metered Water Sales Commercial		68.49	68.49
5	(76104) Water Usage Income Construction		-	-
6	(76109) Metered Water Sales Irrigation		245.29	245.29
7				
8	<u>Basic Charge (Flat Fee)</u>			
9	(76101) Basic Charge Residential	3,898.89	6,689.12	2,790.23
10	(76103) Basic Charge Commercial	80.51	142.08	61.57
11	(76104) Basic Charge Construction	1,350.69	0.00	(1,350.69)
12	(76109) Basic Charge- Irrigation		649.44	649.44
13				
14	Total unbilled revenues	\$ 5,330.09	\$ 11,041.83	\$ 5,711.74
15				
16				
17	Total change in accrual balances			\$ 5,711.74
18				
19				
20				

[illegible]

Water Utility of Greater Tonopah, Inc.

Schedule C-2.9

Test Year Ended December 31, 2011

Income Statement Adjustment 9

Adjust for depreciation of post test-year plant additions

Line
No.

1			
2	Post test-year plant additions (FY 2012) - see schedule B-2.1	\$	106,782
3	Blended depreciation rate (in years)		20
4	Estimated additional depreciation expense	\$	5,339
5			
6			
7			
8			
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11			
12			
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Water Utility of Greater Tonopah, Inc.

Schedule C-2.11

Test Year Ended December 31, 2011

Income Statement Adjustment 11 & 14

Adjust Bad Debt Expense for Change in Revenue Levels

Line

No.

1	Bad Debt Expense - Test Year Actual (Sch C-2)	\$ 4,930
2	Actual Test Year Revenues (Sch C-2)	214,736
3	Bad Debt Expense Rate	2.3%
4		
5		
6	Adjusted Test Year Revenues (Sch C-2)	\$ 207,705
7	Bad Debt Expense Rate	2.3%
8	Expected Bad Debt Expense	\$ 4,769
9		
10	Adjustment to Bad Debt Expense Based on Adjusted Test Year Revenues	\$ (161)
11		
12		
13	Proposed Revenues (Sch C-2)	\$ 885,163
14	Bad Debt Expense Rate	2.3%
15	Expected Bad Debt Expense Based on Proposed Revenues	\$ 20,322
16		
17	Adjustment to Bad Debt Expense	\$ 15,553
18		
19		
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Water Utility of Greater Tonopah, Inc.

Schedule C-2.12

Test Year Ended December 31, 2011

Income Statement Adjustments 12 & 17

Adjustment to Property Tax

Line No.		Test Year As Adjusted	Proposed
1	Adjusted Test Year Revenues	\$ 207,705	\$ 207,705
2	Weight Factor	2	2
3	Subtotal (Line 1 * Line 2)	415,411	\$ 415,411
4	Proposed Revenue Requirement	207,705	\$ 885,163
5	Subtotal (Line 4 + Line 5)	623,116	1,300,574
6	Number of Years	3	3
7	Three Year Average (Line 5 / Line 6)	207,705	\$ 433,525
8	Department of Revenue Multiplier	2	2
9	Revenue Base Value (Line 7 * Line 8)	415,411	\$ 867,050
10	Plus: 10% of CWIP -	23,514	23,514
11	Less: Net Book Value of Licensed Vehicles	-	\$ -
12	Full Cash Value (Line 9 + Line 10 - Line 11)	438,925	\$ 890,563
13	Assessment Ratio	21.0%	21.0%
14	Assessment Value (Line 12 * Line 13)	92,174	\$ 187,018
15	Composite Property Tax Rate	12.2100%	12.2100%
16			\$ -
17	Test Year Adjusted Property Tax (Line 14 * Line 15)	\$ 11,254	
18	Actual Test Year Property Tax Expense	7,752	
19			
20	Test Year Adjustment (Line 16-Line 17)	\$ 3,502	
21	Property Tax - Recommended Revenue (Line 14 * Line 15)		\$ 22,835
22	Test Year Adjusted Property Tax Expense (Line 17)		11,254
23	Increase in Property Tax Expense Due to Increase in Revenue Requirement		\$ 11,580
24			
25	Increase to Property Tax Expense		\$ 11,580
26	Increase in Revenue Requirement		677,458
27	Increase to Property Tax per Dollar Increase in Revenue (Line 19/Line 20)		1.709400%
28			
29			
30			
31			
32			
33			
34			
35			

Water Utility of Greater Tonopah, Inc.

Schedule C-2.14

Test Year Ended December 31, 2011

Income Statement Adjustments 14 & 18

Adjust Income Taxes to Reflect Adjusted and Proposed Income Taxes

Line No.		Adjusted Test Year Results	Proposed Revenue Results
1			
2	Operating Income Before Income Taxes	\$ (372,955)	\$ 277,370
3	Synchronized Interest	139,456	139,456
4	Arizona Taxable Income	<u>\$ (512,410)</u>	<u>\$ 137,914</u>
5			
6	Arizona Income Tax (6.968%)	\$ (35,705)	\$ 9,610
7			
8	Federal Income Before Taxes	\$ (512,410)	\$ 137,914
9	Less Arizona Income Taxes	<u>(35,705)</u>	<u>9,610</u>
10	Federal Taxable Income	<u>\$ (476,706)</u>	<u>\$ 128,304</u>
11			
12	Federal Income Tax (34% Tax Bracket)	<u>\$ (162,080)</u>	<u>\$ 43,623</u>
13			
14	Total Income Tax	<u>\$ (197,785)</u>	<u>\$ 53,233</u>
15			
16	Tax Rate	38.5989%	38.5989%
17			
18	Effective Income Tax Rates		
19	State	6.9680%	6.9680%
20	Federal	31.6309%	31.6309%
21			
22			
23	Test Year Income Taxes (Sch. C-2, Line 31)	<u>\$ (11,324)</u>	
24	Increase/(Decrease) to Income Taxes - Adjusted	<u><u>\$ (186,461)</u></u>	
25			
26	Test Year Income Taxes - Adjusted		<u>\$ (197,785)</u>
27			
28	Increase/(Decrease) to Proposed Income Taxes		<u><u>\$ 251,018</u></u>
29			
30			
31			
32			
33			
34			
35			

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Computation of Gross Conversion Factor

Schedule C-3

Line No.			Percentage of Incremental Gross Revenues
1	Revenue		100.0000%
2	Uncollectible Factor (L14)		0.6140%
3	Revenues (L1 - L2)		99.3860%
4	Combined Federal and State Income Tax		38.5989%
5	Subtotal (L3 - L4)		60.7871%
6	Revenue Conversion Factor (L1 / L5)		1.645086
7			
8			
9	<u>Calculation of Uncollectible Factor:</u>		
10	Revenue		100.0000%
11	Combined Federal and State Tax Rate (L23)		38.5989%
12	One Minus Combined Income Tax Rate (L10 - L11)		61.4011%
13	Uncollectible Rate		1.0000%
14	Uncollectible Factor (L12 x L13)		0.6140%
15			
16	<u>Calculation of Effective Tax Rate:</u>		
17	Arizona State Income Tax Rate	6.9680%	
18	Operating Income Before Taxes (Arizona Taxable Income)	100.0000%	
19	Arizona State Income Tax Rate	6.9680%	
20	Federal Taxable Income (L18 - L19)	93.0320%	
21	Applicable Federal Income Tax Rate	34.0000%	
22	Effective Federal Income Tax Rate (L20 x L21)	31.6309%	
23	Combined Federal and State Income Tax Rate (L17 +L22)		38.5989%
24			
25			

Supporting Schedules

Recap Schedules

A-1

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Summary Cost of Capital

Schedule D-1

Line No.	Description	End of Test Year - Actual			
		Dollar Amount	Percent of Total	Rate of Return	Weighted Cost
1					
2	Short-Term Debt	\$ 25,759	-3.10%	6.22%	-0.19%
3					
4	Long-Term Debt	415,230	-49.98%	6.33%	-3.16%
5					
6	Common Equity	(1,271,726)	153.08%	1.10% a	1.68%
7					
8	Totals	\$ (830,737)	100.00%		-1.67%

Line No.	Description	End of Test Year - Proposed			
		Dollar Amount	Percent of Total	Rate of Return	Weighted Cost
12					
13					
14					
15	Short-Term Debt	\$ 25,759	0.82%	6.22%	0.05%
16					
17	Long-Term Debt	415,230	13.18%	6.33%	0.83%
18					
19	Common Equity*	2,708,518	86.00%	11.44%	9.84%
20					
21	Totals	\$ 3,149,507	100.00%		10.72%

End of Projected Year - Proposed Rates			
Dollar Amount	Percent of Total	Rate of Return	Weighted Cost
\$ 27,407	0.94%	6.22%	0.06%
387,823	13.28%	6.33%	0.84%
2,504,786	85.78%	11.44%	9.81%
\$ 2,920,016	100.00%		10.71%

*Pro-Forma based on Equity Level Prior to the imputation of ICFA CIAC, See Schedule E-1.
2009 Equity balance, less 2010 Goodwill impairment charge.

a. Sch. A-2

Supporting Schedules

D-2 D-4
D-3 E-1

Recap Schedules

A-3

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Cost of Debt

Schedule D-2

Line No.		End of Test Year - Actual		
		Amount Outstanding	Annual Cost	Interest Rate
1	Long-Term Debt			
2				
3	WIFA 920071-03	\$ 59,175	\$ 2,589	4.38%
4	WIFA 920104-06	356,055	23,678	6.65%
5				
6	Totals	\$ 415,230	\$ 26,267	6.33%
7				
8	Short-Term Debt			
9				
10	WIFA 920071-03	\$ 4,925	\$ 215	4.38%
11	WIFA 920104-06	20,834	1,385	6.65%
12				
13	Totals	\$ 25,759	\$ 1,601	6.22%
14				
15	Total	\$ 440,989	\$ 27,867	6.32%

Line No.		End of Test Year - Proposed			End of Projected Year - Proposed Rates		
		Amount Outstanding	Annual Cost	Interest Rate	Amount Outstanding	Annual Cost	Interest Rate
20	Long-Term Debt						
21							
22	WIFA 920071-03	\$ 59,175	\$ 2,589	4.38%	\$ 54,030	\$ 2,364	4.38%
23	WIFA 920104-06	356,055	23,678	6.65%	333,794	22,197	6.65%
24							
25	Totals	\$ 415,230	\$ 26,267	6.33%	\$ 387,823	\$ 24,561	6.33%
26							
27	Short-Term Debt						
28							
29	WIFA 920071-03	\$ 4,925	\$ 215	4.38%	\$ 5,145	\$ 225	4.38%
30	WIFA 920104-06	20,834	1,385	6.65%	22,261	1,480	6.65%
31							
32	Totals	\$ 25,759	\$ 1,601	6.22%	\$ 27,407	\$ 1,705	6.22%
33							
34	Total	\$ 440,989	\$ 27,867	6.32%	\$ 415,230	\$ 26,267	6.33%

Supporting Schedules
E-1

Reap Schedules
D-1

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Comparative Balance Sheets

Schedule E-1

Line No.		Test Year Ended 12/31/2011	Prior Year Ended 12/31/2010	Prior Year Ended 12/31/2009
1	<u>Assets</u>			
2				
3	131 Cash and cash equivalents	\$ (120)	\$ (120)	\$ (120)
4	132 Special Deposits	53,188	45,353	36,300
5	141 Customer Accounts Receivable	12,843	15,051	10,734
6	142 Other Accounts Receivable	-	-	-
7	143 Accumulated Provision for Uncollectible Accounts	(8,353)	(7,173)	(4,245)
8	145 Accounts Receivable from Associated Companies	-	-	-
9	162 Prepayments	39,964	10,635	7,471
10	174 Miscellaneous Current and Accrued Assets	11,042	5,330	6,222
11	Total Current Assets	\$ 108,564	\$ 69,076	\$ 56,362
12				
13	101 Total Utility Plant in Service	\$ 5,659,611	\$ 5,498,561	\$ 5,200,334
14	105 Construction work-in-progress	235,137	167,006	354,346
15	108 Less: Accumulated Depreciation	(1,863,416)	(1,504,873)	(1,183,465)
16	Total Fixed Assets (Net)	\$ 4,031,332	\$ 4,160,694	\$ 4,371,215
17				
18	Deferred Debits			
19	114 Utility Plant Acquisition Adjustments	\$ -	\$ -	\$ 23,984,905
20	190 Accumulated Deferred Income Taxes	2,938,618	2,927,295	282,274
21	Total other assets	\$ 2,938,618	\$ 2,927,295	\$ 24,267,179
22				
23	Total Assets	\$ 7,078,514	\$ 7,157,065	\$ 28,694,756
24				
25	Liabilities and Stockholders' Equity			
26				
27				
28	231 Accounts payable	\$ 41,838	\$ 90,358	\$ 149,323
29	232 Notes Payable	25,759	24,211	22,759
30	235 Customer Deposits	22,030	19,830	11,880
31	236 Accrued Taxes	3,533	3,548	2,734
32	237 Accrued Interest	3,992	3,546	3,168
33	241 Miscellaneous Current and Accrued Liabilities	(2,650)	35,177	43,287
34	253 Other Deferred Credits	5,466	3,608	4,387
35	Total Current Liabilities	\$ 99,968	\$ 180,278	\$ 237,538
36				
37	224 Other Long-Term Debt	\$ 415,230	\$ 440,989	\$ 465,200
38				
39	252 Advances for Construction	\$ 1,619,985	\$ 1,227,299	\$ 1,235,801
40	271 Contributions in Aid of Construction	7,443,604	7,443,604	73,118
41	272 Accumulated Amortization of CIAC	(1,228,547)	(870,501)	(10,324)
42	Total Deferred Credits and Other Liabilities	\$ 7,835,042	\$ 7,800,402	\$ 1,298,595
43				
44	Total Liabilities and Deferred Credits	\$ 8,350,240	\$ 8,421,669	\$ 2,001,333
45				
46	211 Other Paid-In Capital	\$ 31,483,037	\$ 31,476,191	\$ 35,734,352
47	215 Unappropriated Retained Earnings	(32,740,795)	(9,040,929)	(8,924,886)
48	215 Current year net income	(13,968)	(23,699,866)	(116,043)
49	Total Members' Equity	\$ (1,271,726)	\$ (1,264,604)	\$ 26,693,423
50				
51	Total Liabilities and Stockholders' Equity	\$ 7,078,514	\$ 7,157,065	\$ 28,694,756
52		\$ 0	\$ 0	\$ (0)

Supporting Schedule
E-5

Recap Schedule
A-3

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Comparative Income Statements

Schedule E-2

Line No.		Test Year Ended 12/31/2011	Prior Year Ended 12/31/2010	Prior Year Ended 12/31/2009
1	Operating Revenues			
2				
3	461 Metered Water Revenue	\$ 177,314	\$ 173,827	\$ 191,379
4	460 Unmetered Water Revenue	31,919	31,663	29,650
5	474 Other Water Revenues	5,503	7,935	7,694
6	Total Operating Revenues	\$ 214,736	\$ 213,425	\$ 228,723
7				
8	Operating Expenses			
9				
10	601 Salary and Wages - Employees	\$ 75,753	\$ 97,440	\$ 52,668
11	610 Purchased Water	960	1,621	-
12	615 Purchased Power	18,395	20,033	16,217
13	618 Chemicals	10,551	10,190	13,409
14	620 Materials and Supplies	20,175	13,521	6,822
15	621 Office Supplies and Expense	3,591	3,891	6,932
16	630 Outside Services	26,415	25,859	25,351
17	635 Contractual Services - Testing	5,109	9,030	11,000
18	636 Contractual Services - Other	-	-	-
19	641 Rental of Building/Real Property	2,597	1,700	7,120
20	650 Transportation Expenses	5,733	5,053	2,648
21	657 Insurance - General Liability	1,557	1,685	2,003
22	659 Insurance - Other	269	982	835
23	666 Regulatory Commission Expense – Rate Case	1,333	2,133	-
24	670 Bad Debt Expense	4,930	2,928	4,644
25	675 Miscellaneous Expenses	7,393	15,739	12,349
26	403 Depreciation Expense	375,446	332,205	231,194
27	403 Depreciation Expense – CIAC Amortization	(358,046)	(861,150)	(2,194)
28	408 Taxes Other Than Income	1,553	1,374	2,285
29	408.11 Taxes Other Than Income - Property Taxes	7,752	8,755	6,869
30	409 Income Taxes	(11,324)	204,927	(72,906)
31	Total Operating Expenses	\$ 200,142	\$ (102,084)	\$ 327,246
32				
33	Operating Income / (Loss)	\$ 14,594	\$ 315,509	\$ (98,523)
34				
35				
36	421 Non-Utility Income	\$ -	\$ -	\$ 13,872
37	426 Miscellaneous Non-Utility Expenses		(23,984,905)	-
38	427 Interest Expense	(28,562)	(30,471)	(31,392)
39	Total Other Income / (Expense)	\$ (28,562)	\$ (24,015,376)	\$ (17,520)
40				
41	NET INCOME / (LOSS)	\$ (13,968)	\$ (23,699,867)	\$ (116,043)
42				

Supproting Schedules
E-6

Recap Schedules
A-2

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Statement of Changes in Stockholders' Equity

Schedule E-4

Line No.		Common Stock		Additional Paid-In-Capital	Retained Earnings	Total
		Shares	Amount			
1						
2	Balance - December 31, 2008	-	\$ -	\$ 33,452,020	\$ (8,924,886)	\$ 24,527,134
3						
4	Net Income				(116,043)	(116,043)
5						
6	Dividends Paid				-	-
7						
8	Other/Reclass	-	0	2,282,332	-	2,282,332
9						
10	Balance - December 31, 2009	-	\$ -	\$ 35,734,352	\$ (9,040,929)	\$ 26,693,423
11						
12	Net Income				(23,699,867)	(23,699,867)
13						
14	Dividends Paid				-	-
15						
16	Other/Reclass			(4,258,161)	-	(4,258,161)
17						
18	Balance - December 31, 2010	-	\$ -	\$ 31,476,191	\$ (32,740,796)	\$ (1,264,605)
19						
20	Net Income				(13,968)	(13,968)
21						
22	Dividends Paid				-	-
23						
24	Other/Reclass			6,846	-	6,846
25						
26	Balance - December 31, 2011	-	\$ -	\$ 31,483,037	\$ (32,754,764)	\$ (1,271,727)

supporting Schedules

Recap Schedules

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Detail Plant in Service

Schedule E-5

Line No.		End of Prior Year 12/31/2010	Net Additions	End of Test Year 12/31/2011
1	Utility Plant in Service			
2	303 Land and Land Rights	\$ 66,651	\$ 110,779	\$ 177,430
3	304 Structures and Improvements	46,704	973	47,677
4	307 Wells and Springs	299,601	(0)	299,601
5	309 Supply Mains	-	-	-
6	310 Power Generation Equipment	-	-	-
7	311 Pumping Equipment	1,758,442	29,195	1,787,637
8	320 Water Treatment Equipment	1,621,120	5,400	1,626,520
9	330 Distribution Reservoirs ad Standpipes	185,006	43,649	228,655
10	331 Transmission and Distribution Mains	889,254	1,689	890,943
11	333 Services	43,069	(0)	43,069
12	334 Meters and Meter Installations	145,260	1,918	147,178
13	335 Hydrants	38,386	0	38,386
14	336 Backflow Prevention Devices	5,894	(0)	5,894
15	339 Other Plant and Miscellaneous Equipment	5,427	(0)	5,427
16	340 Office Furniture and Equipment	-	-	-
17	341 Transportation Equipment	32,617	(32,617)	-
18	343 Tools, Shop and Garage Equipment	1,687	290	1,977
19	344 Laboratory Equipment	663	0	663
20	345 Power Operated Equipment	838	0	838
21	346 Communication Equipment	12,408	0	12,408
22	347 Miscellaneous Equipment	5,436	(226)	5,210
23	348 Other Tangible Plant	340,097	0	340,097
24	Total Utility Plant in Service	<u>\$ 5,498,560</u>	<u>\$ 161,051</u>	<u>\$ 5,659,611</u>
25				
26	107 Construction Work in Progress	<u>\$ 167,006</u>	<u>\$ 68,131</u>	<u>\$ 235,137</u>
27				
28	Total Plant	<u>\$ 5,665,566</u>	<u>\$ 229,182</u>	<u>\$ 5,894,748</u>
29				
30	Total Accum. Depreciation	<u>\$ (1,504,873)</u>	<u>\$ (358,543)</u>	<u>\$ (1,863,416)</u>
31				
32	Total Net Plant	<u>\$ 4,160,693</u>	<u>\$ (129,361)</u>	<u>\$ 4,031,332</u>
33				

Supporting Schedules

Recap Schedules

E-1

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Water Utility of Greater Tonopah, Inc.

Schedule E-6

Test Year Ended December 31, 2011

Comparative Departmental Statements of Operating Income

Line No.		Test Year Ended 12/31/2011	Prior Year Ended 12/31/2010	Prior Year Ended 12/31/2009
1	Operating Revenues			
2	Residential	\$ 173,983	\$ 167,879	\$ 183,487
3	Commercial	2,993	4,323	5,540
4	Construction	337	1,625	2,353
5	Irrigation	31,919	31,664	29,649
6				
7	Total Water Sales	\$ 209,232	\$ 205,491	\$ 221,029
8				
9	Miscellaneous	5,503	7,935	7,694
10				
11	Total Operating Revenues	\$ 214,735	\$ 213,426	\$ 228,723
12				
13	OPERATING EXPENSES:			
14	Operations and Maintenance	\$ 86,010	\$ 104,256	\$ 96,954
15				
16	General and Administrative	\$ 96,489	\$ 104,689	\$ 64,530
17				
18	Depreciation	\$ 17,400	\$ (528,945)	\$ 229,000
19				
20	TAXES			
21	Income Taxes	\$ (11,324)	\$ 204,927	\$ (72,906)
22	Property taxes	7,752	8,755	6,869
23	Other Taxes and Licenses	1,553	1,374	2,285
24	Utility Regulatory Assessment Fee	1,333	2,133	-
25				
26	TOTAL TAXES	\$ (686)	\$ 217,189	\$ (63,752)
27				
28	Total Operating Expenses	\$ 199,213	\$ (102,811)	\$ 326,732
29				
30	Operating Income/(Loss)	\$ 15,522	\$ 316,237	\$ (98,009)
31				

Supporting SchedulesRecap Schedules

E-2

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Operating Statistics

Schedule E-7

Line No.		Test Year Ended 12/31/2011	Prior Year Ended 12/31/2010	Prior Year Ended 12/31/2009
1	Gallons Sold (in 1,000's)			
2	Total Residential	30,589	25,270	26,324
3	Total Commercial	572.00	542	493
4	Total Irrigation	4,340	4,757	4,328
5	Total Construction	38	166	19
6		<u>35,539</u>	<u>30,735</u>	<u>31,164</u>
7				
8	Average No. Customers			
9	Total Residential	318	311	307
10	Total Commercial	4	4	4
11	Total Irrigation	3	3	3
12	Total Construction	1	1	1
13	Non-Potable	<u>326</u>	<u>319</u>	<u>315</u>
14				
15	Average Annual Gallons Per			
16	Residential Customer (in 1,000's)	96	81	86
17				
18	Average Annual Gallons Per			
19	Commercial Customer (in 1,000's)	143	136	123
20				
21	Average Annual Gallons Per			
22	Irrigation Customer	1447	1586	1443
23				
24				
25	Average Per 1,000 Gallons Sold			
26	Pumping Expense	\$ 0.52	\$ 0.65	\$ 0.52
27	Water Treatment Expense	0.30	0.33	0.43
28				
29				
30				

Water Utility of Greater Tonopah, Inc.

Schedule E-8

Test Year Ended December 31, 2011

Taxes Charged to Operations

Line No.		Test Year Ended 12/31/2011	Prior Year Ended 12/31/2010	Prior Year Ended 12/31/2009
1				
2	Federal Taxes			
3	Income	\$ (9,280)	\$ 167,933	\$ (59,745)
4	FICA (Employer's)	4,888	5,647	3,075
5	Unemployment	98	94	41
6	Total Federal Taxes	\$ (4,294)	\$ 173,673	\$ (56,629)
7				
8				
9	State Taxes			
10	Income	\$ (2,044)	\$ 36,994	\$ (13,161)
11	Property	7,752	8,755	6,869
12	Other	1,553	1,374	2,285
13	Unemployment	733	520	105
12	Total State Taxes	\$ 7,994	\$ 47,643	\$ (3,902)
13				
14				
15	Total Taxes to Operations	\$ 3,700	\$ 221,317	\$ (60,531)

16

17

18

19 Supporting SchedulesRecap Schedules

20

21

22

23

24

25

26

27

28

29

30

Line
No.

Significant Accounting Policies — The Company prepares its financial statements in accordance with accounting principles generally accepted in the United States of America. Significant accounting policies are as follows:

Utility Plant — Property, plant and equipment is stated at cost less accumulated depreciation provided on a straight-line basis.

Depreciation rates for asset classes of utility property, plant and equipment are established by the Commission. The cost of additions, including betterments and replacements of units of utility fixed assets are charged to utility property, plant and equipment. When units of utility property are replaced, renewed or retired, their cost plus removal or disposal costs, less salvage proceeds, is charged to accumulated depreciation.

In addition to material costs, direct labor and personnel costs, and indirect construction overhead costs may be capitalized. Interest incurred during the construction period is also capitalized as a component of the cost of the constructed assets, which represents the cost of debt associated with construction activity. Expenditures for maintenance and repairs are charged to expense.

Revenue Recognition — Water services revenues are recorded when service is rendered or water is delivered to customers. However, in addition to the monthly basic service charge, the determination and billing of water sales to individual customers is based on the reading of their meters, which occurs on a systematic basis throughout the month. At the end of each reporting period, amounts of water delivered to customers since the date of the last meter reading are estimated and the corresponding accrued, but unbilled revenue is recorded.

Water connection fees are the fees associated with the application process to set up a customer to receive utility service on an existing water meter. These fees are approved by the ACC through the regulatory process and are set based on the costs incurred to establish services including the application process, billing setup, initial meter reading and service transfer. Because the amounts charged for water connection fees are set by our regulator and not negotiated in conjunction with the pricing of ongoing water service, the connection fees represent the culmination of a separate earnings process and are recognized when the service is provided.

Meter installation fees are the fees charged to the developer or builder associated with the installation of a new water meter. Fees charged for meters installed within a service area regulated by the ACC are refundable pursuant to a utility line extension agreement and properly recorded as a liability. For a portion of our service area, meter installation fees are not refundable. Because these fees are negotiated with the developer or builder independent of service that will be provided to the end-user and represent the culmination of a separate earnings process, they are recognized when the service is rendered. Accordingly, revenue for water meter sales is recognized at the time the water meters are installed.

Wastewater service revenues are generally recognized when service is rendered. Wastewater services are billed at a fixed monthly amount per connection, and recycled water services are billed monthly based on volumetric fees.

Advances and Contributions in Aid of Construction — The Company has various agreements with Developers and builders, whereby funds, water line extensions, or wastewater line extensions are provided to us by the Developers and are considered refundable advances for construction. These advances in aid of construction ("AIAC") are noninterest bearing and are subject to refund to the Developers through annual payments that are computed as a percentage of the total annual gross revenue earned from customers connected to utility services constructed under the agreement over a specified period. Upon the expiration of the agreements, the remaining balance of the advance becomes nonrefundable and at that time is considered CIAC. Contributions in aid of construction are amortized as a reduction of depreciation expense over the estimated remaining life of the related utility plant.

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Projected Income Statements - Present and Proposed

Schedule F-1

Line No.		Test Year Actual 12/31/2011	Present Rates Year Ended 12/31/2012	Adjustments	Proposed Rates Year Ended 12/31/2012
1	Operating Revenues	\$ 214,736	\$ 207,705	\$ 677,458	\$ 885,163
2					
3	Operating Expenses				
4					
5	601 Salary and Wages - Employees	75,753	75,753	-	75,753
6	610 Purchased Water	960	960	-	960
7	615 Purchased Power	18,395	22,407	-	22,407
8	618 Chemicals	10,551	10,522	-	10,522
9	620 Materials and Supplies	20,175	20,175	-	20,175
10	621 Office Supplies and Expense	3,591	3,591	-	3,591
11	630 Outside Services	26,415	26,415	-	26,415
12	635 Contractual Services - Testing	5,109	5,109	-	5,109
13	636 Contractual Services - Other	-	-	-	-
14	641 Rental of Building/Real Property	2,597	2,597	-	2,597
15	650 Transportation Expenses	5,733	5,733	-	5,733
16	657 Insurance - General Liability	1,557	1,557	-	1,557
17	659 Insurance - Other	269	269	-	269
18	666 Regulatory Commission Expense – Rate Case	1,333	2,140	-	2,140
19	670 Bad Debt Expense	4,930	4,769	15,553	20,322
20	675 Miscellaneous Expenses	7,393	7,221	-	7,221
21	403 Depreciation Expense	375,446	380,785	-	380,785
22	403 Depreciation Expense – CIAC Amortization	(358,046)	(2,151)	-	(2,151)
23	408 Taxes Other Than Income	1,553	1,553	-	1,553
24	408.11 Taxes Other Than Income - Property Taxes	7,752	11,254	11,580	22,835
25	409 Income Taxes	(11,324)	(197,785)	251,018	53,233
26	Total Operating Expenses	200,142	382,875	278,152	661,027
27					
28	Operating Income / (Loss)	\$ 14,594	\$ (175,170)	\$ 399,306	\$ 224,136
29					
30	OTHER INCOME / (EXPENSE)				
31	421 Non-Utility Income	\$ -	\$ -	\$ -	\$ -
32	426 Miscellaneous Non-Utility Expenses	-	-	-	-
33	427 Interest Expense	(28,562)	(28,562)	-	(28,562)
34	Total Other Income / (Expense)	\$ (28,562)	\$ (28,562)	\$ -	\$ (28,562)
35					
36	NET INCOME / (LOSS)	\$ (13,968)	\$ (203,732)	\$ 399,306	\$ 195,574

Supporting Schedules

E-2

Recap Schedules

A-2

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Projected Construction Requirements

Schedule F-3

Line No.	Property Classification	Through 12/31/2012
1		
2	Well Development	\$ 95,081.77
3		
4	Water Distribution Centers	3,076
5		
6	Treatment and/or Blending	8,625
7		
8	Pipelines	-
9		
10	SCADA	
11		
12	Other	-
13		
14	Totals	\$ 106,782
15		(Sch. B-2.1)

Supporting Schedules

Recap Schedules

F-2 & A-4

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Assumptions

Schedule F-4

Line
No.

1 Revenues and expenses were projected using the pro forma changes to the test year
2 ending December 31, 2011.

3

4 Construction forecasts are based on estimated plant requirements including
5 new facilities, the replacement of existing facilities, and the improvement and
6 maintenance of infrastructure necessary to ensure safe and reliable service.

7

8

Supporting Schedules

Recap Schedules

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Cost of Service Summary - Present Rates

Schedule G-1

Line

No.

- 1 The Company did not prepare a cost of service study due to its proposal
- 2 of a conservation-oriented rate design which is not based on costs.
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10

Supporting Schedules

H-1

G-3

G-4

Recap Schedules

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Cost of Service Summary - Proposed Rates

Schedule G-2

Line
No.

- 1 The Company did not prepare a cost of service study due to its proposal
- 2 of a conservation-oriented rate design which is not based on costs.
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11

Supporting Schedules

H-1
G-3
G-4

Recap Schedules

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Rate Base Allocation to Classes of Service

Schedule G-3

Line

No.

- 1 The Company did not prepare a cost of service study due to its proposal
- 2 of a conservation-oriented rate design which is not based on costs.
- 3
- 4
- 5
- 6
- 7

Supporting Schedules

G-5

G-7

Recap Schedules

G-1 & G-2

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Expense Allocation to Classes of Service

Schedule G-4

Line
No.

1 The Company did not prepare a cost of service study due to its proposal
2 of a conservation-oriented rate design which is not based on costs.

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Supporting Schedules

G-5

G-7

Recap Schedules

G-1 & G-2

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Distribution of Rate Base by Function

Schedule G-5

Line
No.

1 The Company did not prepare a cost of service study due to its proposal
2 of a conservation-oriented rate design which is not based on costs.

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Supporting Schedules

Recap Schedules
G-3

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Distribution of Expenses by Function

Schedule G-6

Line
No.

- 1 The Company did not prepare a cost of service study due to its proposal
- 2 of a conservation-oriented rate design which is not based on costs.
- 3
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- 5
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- 7

Supporting Schedules

Recap Schedules

G-4

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Development of Allocation Factors

Schedule G-7

Line

No.

- 1 The Company did not prepare a cost of service study due to its proposal
- 2 of a conservation-oriented rate design which is not based on costs.
- 3
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Supporting Schedules

Recap Schedules

G-4

G-3

Water Utility of Greater Tonopah, Inc.

Test Year Ended December 31, 2011

Classification - Present and Proposed Rates

Schedule H-1

Line No.	Customer Classification	[A] Present Rates Adjusted Sch. H-2 Col. E	[B] Proposed Rates Sch. H-2 Col. F	[C] Proposed Increase Amount	[D] %
1					
2	Residential	\$ 168,037	\$ 722,744	\$ 554,707	330.1%
3	Commercial	\$ 3,257	14,959	11,702	359.3%
4	Irrigation	\$ 31,022	136,902	105,880	341.3%
5	Construction	\$ 1,293	5,945	4,652	N/A
6					
7	Total Water Revenues	\$ 203,609	\$ 880,551	\$ 676,942	332.5%
8					
9	Miscellaneous Revenues (Sch. C-1, L4)	5,503	5,503		
10					
11	Total Operating Revenues	\$ 209,112	\$ 886,054		
12					
13					
14					
15	Test Year Revenue (Schedule C-2)	\$ 214,736			
16	Less adjustment C-2.5	(5,712)			
17		209,024			
18					
19	Unreconciled Difference	\$ 88			
20		0.0420%			
21					
22	<u>Supporting Schedules</u>				
23	H-2				
24					
25					
26					
27					
28					
29					
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31					
32					

Recap Schedules
A-1

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L)

Bill Count Water Revenues																	
Line No.	Class of Service	Average Number of Customers	Average Consumption	Present Rates		CRT	Present Rates [C+D]	Annualization Adjustments*	Adjusted Present Rates [E+F]	Proposed		Proposed		Proposed		Increase [J-G]	%
				No CRT						Rates	No CRT	CRT	Rates	[H+I]			
1	5/8" Residential	304	7,953	\$ 161,214	\$ 154,733	\$ (6,481)	\$ 154,733	\$ 533	\$ 155,266	\$ 685,710	\$ (24,017)	\$ 661,693	\$ 506,426	\$ 326.17%			
2	3/4" Residential	4	8,989	\$ 2,240	2,169	(71)	2,169	(556)	1,613	9,402	(212)	9,190	7,577	469.83%			
3	1" Residential	8	13,706	\$ 9,400	9,279	(121)	9,279	(1,296)	7,983	41,545	(417)	41,128	33,145	415.19%			
4	1.5" Residential	2	3,053	\$ 1,873	1,856	(17)	1,856	-	1,856	10,808	(74)	10,734	8,878	N/A			
5	5/8" Commercial	2	11,917	\$ 1,415	1,379	(36)	1,379	-	1,379	5,887	(116)	5,771	4,392	318.49%			
6	1" Commercial	2	11,917	\$ 1,909	1,878	(31)	1,878	(65)	1,878	9,254	-	9,188	7,310	389.26%			
7	2" Irrigation	2	171,508	\$ 25,938	25,938	-	25,938	-	25,938	113,384	-	113,384	87,446	337.13%			
8	3" Irrigation	1	18,667	\$ 5,086	5,084	(2)	5,084	-	5,084	23,527	(9)	23,519	18,435	362.60%			
9	2" Construction	1	5,682	\$ 1,294	1,293	(1)	1,293	-	1,293	5,951	(6)	5,945	4,652	N/A			
10								-									
11																	
12																	
13	Total Residential	318	8,004	\$ 174,727	\$ 168,037	\$ (6,690)	\$ 168,037	\$ (1,319)	\$ 166,718	\$ 747,464	\$ (24,720)	\$ 722,744	\$ 556,026	\$ 333.51%			
14	Total Commercial	4	11,942	\$ 3,324	3,257	(67)	3,257	-	3,257	15,140	(181)	14,959	11,702	359.30%			
15	Total Irrigation	3	120,636	\$ 31,024	31,022	(2)	31,022	-	31,022	136,911	(9)	136,902	105,880	341.31%			
16	Total Construction	1	5,682	\$ 1,294	1,293	(1)	1,293	-	1,293	5,951	(6)	5,945	4,652	N/A			
17	Totals	326	-	\$ 210,369	\$ 203,609	\$ (6,760)	\$ 203,609	\$ (1,319)	\$ 202,290	\$ 905,465	\$ (24,914)	\$ 880,551	\$ 678,260	\$ 335.29%			

Adjustment C-2.4

Supporting Schedules

Recap Schedules
H-1

Water Utility of Greater Tonopah, Inc.

Test Year Ended December 31, 2011

Calculation of Change in Miscellaneous Service Charge revenue

Schedule H-2

Page 2 of 2

Line No.		Current	Proposed	Increase	Test Year Charges	Revenue Increase
1						
2	Establishment	\$ 35.00	\$ 35.00	\$ -	81	\$ -
3	Reconnect	35.00	35.00	-	29	-
4	NSF Fees	30.00	30.00	-	6	-
5						
6	Proposed Misc. Service Charge Increase					<u>\$ -</u>
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Monthly Minimum Charges:

Meter Size (All Classes*)	Basic Service Charge		
	Present	Proposed	Change
5/8" x 3/4" Meter	\$ 22.55	\$ 108.00	\$ 85.45
3/4" Meter	22.55	108.00	85.45
1" Meter	56.38	270.00	213.62
1.5" Meter	112.75	540.00	427.25
2" Meter	180.40	864.00	683.60
3" Meter	360.80	1,728.00	1,367.20
4" Meter	563.75	2,700.00	2,136.25
6" Meter	1,127.50	5,400.00	4,272.50
8" Meter	2,255.00	10,800.00	8,545.00

Commodity Rate Charges:

Potable Water - All Meter Sizes and Classes	Rate Block		Volumetric Charges (per 1,000 Gallons)		
	Present	Proposed	Present	Proposed	Change
Tier One Breakover	1,000 gallons	1,000 gallons	\$ 1.18	\$ 5.00	\$ 3.82
Tier Two Breakover	5,000 gallons	5,000 gallons	1.99	7.00	5.01
Tier Three Breakover	10,000 gallons	10,000 gallons	2.89	9.00	6.11
Tier Four Breakover	18,000 gallons	18,000 gallons	3.80	14.00	10.20
Tier Five Breakover	25,000 gallons	25,000 gallons	4.68	19.00	14.32
Tier Six Breakover	999,999,999	> 25,000 gallons	5.54	24.00	18.46
Conservation Rebate Threshold ("CRT") in Gallons	7,401	7,000			
Commodity rate rebate applied if consumption is below the CRT:	45%	50%			

*Includes all potable water meters including irrigation meters.

Non-Potable Water - All Meter Sizes and Classes	Present	Proposed	Change
All Gallons (Per Acre Foot)	185.74	\$ 651.70	\$ 465.96
All Gallons (Per 1,000 Gallons)	0.57	2.00	1.43

Miscellaneous Service Charges	Present	Proposed
Establishment of Service	\$ 35.00	\$ 35.00
Establishment of Service (After Hours)	50.00	50.00
Re-establishment of Service (Within 12 Months)	(a)	(a)
Reconnection of Service (Delinquent)	\$ 35.00	\$ 35.00
Reconnection of Service - After Hours (Delinquent)	50.00	50.00
Meter Move at Customer Request	(b)	(b)
After Hours Service Charge, Per Hour*	\$ 50.00	\$ 50.00
Deposit	(c)	(c)
Meter Re-Read (If Correct)	30.00	30.00
Meter Test Fee (If Correct)	30.00	30.00
NSF Check	30.00	30.00
Late Payment Charge (Per Month)	1.50%	1.50%
Deferred Payment Charge (Per Month)	1.50%	1.50%

(a) Number of Months off System times the monthly minimum per A.A.C. R14-2-403(D).

(b) Cost to include parts, labor, overhead and all applicable taxes per A.A.C. R14-2-405(B)(5).

(c) Per A.A.C. R14-2-403(B).

*For After Hours Service Calls for work performed on the customer's property; not to be charged in addition to an establishment or a reconnection after hours charge.

In addition to the collection of its regular rates and charges, the Company shall collect from customers their proportionate share of any privilege, sales or use tax in accordance with A.A.C. R14-2-409(D)(5).

Service Line and Meter Installation Charges (Refundable Pursuant to A.A.C. R14-2-405)

Meter Size	Present			Proposed			Change
	Line Charges	Meter Charges	Total Charges	Service Line Charges	Meter Charges	Total Charges	
5/8 x 3/4" Meter	\$ 445.00	\$ 155.00	\$ 600.00	\$ 445.00	\$ 155.00	\$ 600.00	0.00%
3/4" Meter	445.00	255.00	700.00	445.00	255.00	700.00	0.00%
1" Meter	495.00	315.00	810.00	495.00	315.00	810.00	0.00%
1 1/2" Meter	550.00	525.00	1,075.00	550.00	525.00	1,075.00	0.00%
2" Turbine Meter	830.00	1,045.00	1,875.00	830.00	1,045.00	1,875.00	0.00%
2" Compound Meter	830.00	1,890.00	2,720.00	830.00	1,890.00	2,720.00	0.00%
3" Turbine Meter	1,045.00	1,670.00	2,715.00	1,045.00	1,670.00	2,715.00	0.00%
3" Compound Meter	1,165.00	2,545.00	3,710.00	1,165.00	2,545.00	3,710.00	0.00%
4" Turbine Meter	1,490.00	2,670.00	4,160.00	1,490.00	2,670.00	4,160.00	0.00%
4" Compound Meter	1,670.00	3,645.00	5,315.00	1,670.00	3,645.00	5,315.00	0.00%
6" Turbine Meter	2,210.00	5,025.00	7,235.00	2,210.00	5,025.00	7,235.00	0.00%
6" Compound Meter	2,330.00	6,920.00	9,250.00	2,330.00	6,920.00	9,250.00	0.00%
8" and Larger Meters	Cost	Cost	Cost	Cost	Cost	Cost	

Water Utility of Greater Tonopah, Inc.
Test Year Ended December 31, 2011
Typical Bill Analysis

Schedule H-4
Page 1 of 5

Rate Schedule: 5/8" x 3/4" Meters and 3/4 " meters All Classes

Monthly Consumption		Present Bill	Proposed Bill	Percent Increase
-	\$	22.55	\$ 108.00	378.94%
1,000		23.20	110.50	376.31%
2,000		24.29	114.00	369.26%
3,000		25.39	117.50	362.82%
4,000		26.48	121.00	356.91%
5,000		27.58	124.50	351.46%
6,000		29.17	129.00	342.29%
7,000		37.47	159.00	324.34%
8,000		40.36	168.00	316.25%
9,000		43.25	177.00	309.25%
10,000		46.14	186.00	303.12%
15,000		95.14	256.00	169.08%
20,000		133.90	336.00	150.93%
25,000		157.30	431.00	174.00%
50,000		295.80	1,031.00	248.55%
75,000		434.30	1,631.00	275.55%
100,000		572.80	2,231.00	289.49%
125,000		711.30	2,831.00	298.00%
150,000		849.80	3,431.00	303.74%
175,000		988.30	4,031.00	307.87%
200,000		1,126.80	4,631.00	310.99%

Water Utility of Greater Tonopah, Inc.
 Test Year Ended December 31, 2011
 Typical Bill Analysis

Schedule H-4
 Page 2 of 5

Rate Schedule: 1" Meters

All Classes

Monthly Consumption		Present Bill	Proposed Bill	Percent Increase
-	\$	56.38	\$ 270.00	378.89%
1,000		57.03	272.50	377.83%
2,000		58.12	276.00	374.85%
3,000		59.22	279.50	371.98%
4,000		60.31	283.00	369.22%
5,000		61.41	286.50	366.56%
6,000		63.00	291.00	361.93%
7,000		64.59	321.00	397.01%
8,000		74.19	330.00	344.80%
9,000		77.08	339.00	339.80%
10,000		79.97	348.00	335.16%
15,000		128.97	418.00	224.11%
20,000		167.73	498.00	196.91%
25,000		191.13	593.00	210.26%
50,000		329.63	1,193.00	261.92%
75,000		468.13	1,793.00	283.01%
100,000		606.63	2,393.00	294.47%
125,000		745.13	2,993.00	301.67%
150,000		883.63	3,593.00	306.62%
175,000		1,022.13	4,193.00	310.22%
200,000		1,160.63	4,793.00	312.97%

Water Utility of Greater Tonopah, Inc.
 Test Year Ended December 31, 2011
 Typical Bill Analysis

Schedule H-4
 Page 3 of 5

Rate Schedule: 1.5" Meters

All Classes

Monthly Consumption		Present Bill		Proposed Bill	Percent Increase
-	\$	112.75	\$	540.00	378.94%
1,000		113.40		542.50	378.40%
2,000		114.49		546.00	376.88%
3,000		115.59		549.50	375.40%
4,000		116.68		553.00	373.94%
5,000		117.78		556.50	372.50%
6,000		119.37		561.00	369.98%
7,000		120.96		591.00	388.61%
8,000		130.56		600.00	359.56%
9,000		133.45		609.00	356.35%
10,000		136.34		618.00	353.28%
15,000		185.34		688.00	271.21%
20,000		224.10		768.00	242.70%
25,000		247.50		863.00	248.69%
50,000		386.00		1,463.00	279.02%
75,000		524.50		2,063.00	293.33%
100,000		663.00		2,663.00	301.66%
125,000		801.50		3,263.00	307.11%
150,000		940.00		3,863.00	310.96%
175,000		1,078.50		4,463.00	313.82%
200,000		1,217.00		5,063.00	316.02%

Water Utility of Greater Tonopah, Inc.
 Test Year Ended December 31, 2011
 Typical Bill Analysis

Schedule H-4
 Page 4 of 5

Rate Schedule: 2" Meters

All Classes

Monthly Consumption		Present Bill	Proposed Bill	Percent Increase
-	\$	180.40	\$ 864.00	378.94%
1,000		181.05	866.50	378.60%
2,000		182.14	870.00	377.65%
3,000		183.24	873.50	376.70%
4,000		184.33	877.00	375.77%
5,000		185.43	880.50	374.85%
6,000		187.02	885.00	373.22%
7,000		188.61	915.00	385.14%
8,000		198.21	924.00	366.17%
9,000		201.10	933.00	363.95%
10,000		203.99	942.00	361.79%
15,000		252.99	1,012.00	300.02%
20,000		291.75	1,092.00	274.29%
25,000		315.15	1,187.00	276.65%
50,000		453.65	1,787.00	293.92%
75,000		592.15	2,387.00	303.11%
100,000		730.65	2,987.00	308.81%
125,000		869.15	3,587.00	312.70%
150,000		1,007.65	4,187.00	315.52%
175,000		1,146.15	4,787.00	317.66%
200,000		1,284.65	5,387.00	319.34%

Schedule H-4
Page 5 of 5

All Classes

Monthly Consumption	Present Bill	Proposed Bill	Percent Increase
-	\$ 360.80	\$ 1,728.00	378.94%
1,000	361.45	1,730.50	378.77%
2,000	362.54	1,734.00	378.29%
3,000	363.64	1,737.50	377.81%
4,000	364.73	1,741.00	377.34%
5,000	365.83	1,744.50	376.86%
6,000	367.42	1,749.00	376.03%
7,000	369.01	1,779.00	382.11%
8,000	378.61	1,788.00	372.25%
9,000	381.50	1,797.00	371.04%
10,000	384.39	1,806.00	369.84%
15,000	433.39	1,876.00	332.87%
20,000	472.15	1,956.00	314.28%
25,000	495.55	2,051.00	313.88%
50,000	634.05	2,651.00	318.11%
75,000	772.55	3,251.00	320.81%
100,000	911.05	3,851.00	322.70%
125,000	1,049.55	4,451.00	324.09%
150,000	1,188.05	5,051.00	325.15%
175,000	1,326.55	5,651.00	325.99%
200,000	1,465.05	6,251.00	326.67%

Rate Schedule: 5/8" Residential

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	112	-	112	3.08%	-	0.00%
1 1,000	313	156,500	425	11.69%	156,500	0.54%
1,001 2,000	248	372,000	673	18.50%	528,500	1.83%
2,001 3,000	293	732,500	966	26.56%	1,261,000	4.36%
3,001 4,000	335	1,172,500	1,301	35.77%	2,433,500	8.41%
4,001 5,000	341	1,534,500	1,642	45.15%	3,968,000	13.72%
5,001 6,000	301	1,655,500	1,943	53.42%	5,623,500	19.44%
6,001 7,000	252	1,638,000	2,195	60.35%	7,261,500	25.10%
7,001 8,000	196	1,470,000	2,391	65.74%	8,731,500	30.19%
8,001 9,000	156	1,326,000	2,547	70.03%	10,057,500	34.77%
9,001 10,000	151	1,434,500	2,698	74.18%	11,492,000	39.73%
10,001 11,000	141	1,480,500	2,839	78.06%	12,972,500	44.85%
11,001 12,000	94	1,081,000	2,933	80.64%	14,053,500	48.59%
12,001 13,000	96	1,200,000	3,029	83.28%	15,253,500	52.73%
13,001 14,000	70	945,000	3,099	85.21%	16,198,500	56.00%
14,001 15,000	63	913,500	3,162	86.94%	17,112,000	59.16%
15,001 16,000	68	1,054,000	3,230	88.81%	18,166,000	62.80%
16,001 17,000	43	709,500	3,273	89.99%	18,875,500	65.26%
17,001 18,000	32	560,000	3,305	90.87%	19,435,500	67.19%
18,001 19,000	30	555,000	3,335	91.70%	19,990,500	69.11%
19,001 20,000	30	585,000	3,365	92.52%	20,575,500	71.13%
20,001 21,000	32	656,000	3,397	93.40%	21,231,500	73.40%
21,001 22,000	29	623,500	3,426	94.20%	21,855,000	75.56%
22,001 23,000	19	427,500	3,445	94.72%	22,282,500	77.03%
23,001 24,000	20	470,000	3,465	95.27%	22,752,500	78.66%
24,001 25,000	25	612,500	3,490	95.96%	23,365,000	80.78%
25,001 26,000	15	382,500	3,505	96.37%	23,747,500	82.10%
26,001 27,000	15	397,500	3,520	96.78%	24,145,000	83.47%
27,001 28,000	15	412,500	3,535	97.20%	24,557,500	84.90%
28,001 29,000	12	342,000	3,547	97.53%	24,899,500	86.08%
29,001 30,000	9	265,500	3,556	97.77%	25,165,000	87.00%
30,001 31,000	7	213,500	3,563	97.97%	25,378,500	87.74%
31,001 32,000	7	220,500	3,570	98.16%	25,599,000	88.50%
32,001 33,000	7	227,500	3,577	98.35%	25,826,500	89.29%
33,001 34,000	6	201,000	3,583	98.52%	26,027,500	89.98%
34,001 35,000	5	172,500	3,588	98.65%	26,200,000	90.58%
35,001 36,000	8	284,000	3,596	98.87%	26,484,000	91.56%
36,001 37,000	7	255,500	3,603	99.07%	26,739,500	92.44%
37,001 38,000	3	112,500	3,606	99.15%	26,852,000	92.83%
38,001 39,000	1	38,500	3,607	99.18%	26,890,500	92.97%
39,001 40,000	4	158,000	3,611	99.29%	27,048,500	93.51%
40,001 41,000	3	121,500	3,614	99.37%	27,170,000	93.93%
41,001 42,000	4	166,000	3,618	99.48%	27,336,000	94.51%
42,001 43,000	-	-	3,618	99.48%	27,336,000	94.51%
43,001 44,000	5	217,500	3,623	99.62%	27,553,500	95.26%
44,001 45,000	2	89,000	3,625	99.67%	27,642,500	95.57%
45,001 46,000	-	-	3,625	99.67%	27,642,500	95.57%
46,001 47,000	2	93,000	3,627	99.73%	27,735,500	95.89%
47,001 48,000	1	47,500	3,628	99.75%	27,783,000	96.05%
48,001 49,000	-	-	3,628	99.75%	27,783,000	96.05%
49,001 50,000	-	-	3,628	99.75%	27,783,000	96.05%
50,001 51,000	3	151,500	3,631	99.84%	27,934,500	96.58%
51,001 52,000	2	103,000	3,633	99.89%	28,037,500	96.93%
52,001 53,000	-	-	3,633	99.89%	28,037,500	96.93%
53,001 54,000	1	53,500	3,634	99.92%	28,091,000	97.12%
65,001 66,000	1	65,500	3,635	99.95%	28,156,500	97.34%
82,001 83,000	1	82,500	3,636	99.97%	28,239,000	97.63%
686,180 686,180	1	686,180	3,637	100.00%	28,925,180	100.00%
			3,637	100.00%	28,925,180	100.00%
Totals	3,637	28,925,180	3,637		28,925,180	

Average No. of Customers: 304
Average Consumption: 7,953
Median Consumption: 5,000

Rate Schedule: 3/4" Residential

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
0		1	-	1	2.17%	-	0.00%
1	1,000	3	1,500	4	8.70%	1,500	0.36%
1,001	2,000	2	3,000	6	13.04%	4,500	1.09%
2,001	3,000	5	12,500	11	23.91%	17,000	4.11%
3,001	4,000	7	24,500	18	39.13%	41,500	10.04%
4,001	5,000	3	13,500	21	45.65%	55,000	13.30%
5,001	6,000	2	11,000	23	50.00%	66,000	15.96%
6,001	7,000	1	6,500	24	52.17%	72,500	17.53%
7,001	8,000	3	22,500	27	58.70%	95,000	22.97%
8,001	9,000	4	34,000	31	67.39%	129,000	31.20%
9,001	10,000	-	-	31	67.39%	129,000	31.20%
10,001	11,000	3	31,500	34	73.91%	160,500	38.81%
11,001	12,000	1	11,500	35	76.09%	172,000	41.60%
12,001	13,000	4	50,000	39	84.78%	222,000	53.69%
13,001	14,000	-	-	39	84.78%	222,000	53.69%
14,001	15,000	1	14,500	40	86.96%	236,500	57.19%
19,001	20,000	1	19,500	41	89.13%	256,000	61.91%
24,001	25,000	1	24,500	42	91.30%	280,500	67.84%
30,001	31,000	2	61,000	44	95.65%	341,500	82.59%
35,001	36,000	1	35,500	45	97.83%	377,000	91.17%
36,001	37,000	1	36,500	46	100.00%	413,500	100.00%
Totals		46	413,500	46		413,500	

Average No. of Customers: 4

Average Consumption: 8,989

Median Consumption: 5,500

Rate Schedule: 1" Residential

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	-	-	-	0.00%	-	0.00%
1 1,000	10	5,000	10	11.49%	5,000	0.42%
1,001 2,000	1	1,500	11	12.64%	6,500	0.55%
2,001 3,000	11	27,500	22	25.29%	34,000	2.85%
3,001 4,000	7	24,500	29	33.33%	58,500	4.91%
4,001 5,000	4	18,000	33	37.93%	76,500	6.42%
5,001 6,000	2	11,000	35	40.23%	87,500	7.34%
6,001 7,000	6	39,000	41	47.13%	126,500	10.61%
7,001 8,000	8	60,000	49	56.32%	186,500	15.64%
8,001 9,000	10	85,000	59	67.82%	271,500	22.77%
9,001 10,000	2	19,000	61	70.11%	290,500	24.36%
10,001 11,000	5	52,500	66	75.86%	343,000	28.76%
11,001 12,000	3	34,500	69	79.31%	377,500	31.66%
12,001 13,000	3	37,500	72	82.76%	415,000	34.80%
13,001 14,000	1	13,500	73	83.91%	428,500	35.93%
14,001 15,000	2	29,000	75	86.21%	457,500	38.37%
15,001 16,000	1	15,500	76	87.36%	473,000	39.67%
16,001 17,000	1	16,500	77	88.51%	489,500	41.05%
17,001 18,000	1	17,500	78	89.66%	507,000	42.52%
18,001 19,000	-	-	78	89.66%	507,000	42.52%
19,001 20,000	1	19,500	79	90.80%	526,500	44.15%
20,001 21,000	1	20,500	80	91.95%	547,000	45.87%
46,001 47,000	1	46,500	81	93.10%	593,500	49.77%
48,001 49,000	1	48,500	82	94.25%	642,000	53.84%
83,001 84,000	1	83,500	83	95.40%	725,500	60.84%
96,001 97,000	1	96,500	84	96.55%	822,000	68.93%
118,960 118,960	1	118,960	85	97.70%	940,960	78.91%
125,280 125,280	1	125,280	86	98.85%	1,066,240	89.42%
126,220 126,220	1	126,220	87	100.00%	1,192,460	100.00%
Totals	87	1,192,460	87		1,192,460	

Average No. of Customers: 8

Average Consumption: 13,706

Median Consumption: 7,000

Rate Schedule: 1.5" Residential

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
0		7	-	7	36.84%	-	0.00%
1	1,000	-	-	7	36.84%	-	0.00%
1,001	2,000	1	1,500	8	42.11%	1,500	2.59%
2,001	3,000	9	22,500	17	89.47%	24,000	41.38%
8,001	9,000	1	8,500	18	94.74%	32,500	56.03%
25,001	26,000	1	25,500	19	100.00%	58,000	100.00%
Totals		19	58,000	19		58,000	

Average No. of Customers: 2

Average Consumption: 3,053

Median Consumption: 2,000

Rate Schedule: 5/8" Commercial

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
0		-	-	-	0.00%	-	0.00%
1	1,000	1	500	1	4.17%	500	0.17%
1,001	2,000	1	1,500	2	8.33%	2,000	0.70%
2,001	3,000	3	7,500	5	20.83%	9,500	3.32%
3,001	4,000	1	3,500	6	25.00%	13,000	4.55%
4,001	5,000	1	4,500	7	29.17%	17,500	6.12%
5,001	6,000	2	11,000	9	37.50%	28,500	9.97%
6,001	7,000	1	6,500	10	41.67%	35,000	12.24%
7,001	8,000	1	7,500	11	45.83%	42,500	14.86%
8,001	9,000	3	25,500	14	58.33%	68,000	23.78%
9,001	10,000	1	9,500	15	62.50%	77,500	27.10%
10,001	11,000	-	-	15	62.50%	77,500	27.10%
11,001	12,000	-	-	15	62.50%	77,500	27.10%
12,001	13,000	1	12,500	16	66.67%	90,000	31.47%
15,001	16,000	1	15,500	17	70.83%	105,500	36.89%
16,001	17,000	-	-	17	70.83%	105,500	36.89%
17,001	18,000	1	17,500	18	75.00%	123,000	43.01%
18,001	19,000	1	18,500	19	79.17%	141,500	49.48%
23,001	24,000	1	23,500	20	83.33%	165,000	57.69%
28,001	29,000	1	28,500	21	87.50%	193,500	67.66%
29,001	30,000	1	29,500	22	91.67%	223,000	77.97%
30,001	31,000	1	30,500	23	95.83%	253,500	88.64%
31,001	32,000	-	-	23	95.83%	253,500	88.64%
32,001	33,000	1	32,500	24	100.00%	286,000	100.00%
				24	100.00%	286,000	100.00%
Totals		24	286,000	24		286,000	

Average No. of Customers: 2

Average Con 92,000 11,917
96,000

Median Consumption: 8,500

Rate Schedule: 1" Commercial

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
5,001	6,000	1	5,500	1	4.17%	5,500	1.92%
6,001	7,000	2	13,000	3	12.50%	18,500	6.47%
7,001	8,000	3	22,500	6	25.00%	41,000	14.34%
8,001	9,000	2	17,000	8	33.33%	58,000	20.28%
9,001	10,000	2	19,000	10	41.67%	77,000	26.92%
10,001	11,000	3	31,500	13	54.17%	108,500	37.94%
11,001	12,000	1	11,500	14	58.33%	120,000	41.96%
12,001	13,000	2	25,000	16	66.67%	145,000	50.70%
13,001	14,000	5	67,500	21	87.50%	212,500	74.30%
16,001	17,000	1	16,500	22	91.67%	229,000	80.07%
24,001	25,000	1	24,500	23	95.83%	253,500	88.64%
32,001	33,000	1	32,500	24	100.00%	286,000	100.00%
Totals		24	286,000	24		286,000	

Average No. of Customers: 2

Average Consumption: 11,917

Median Consumption: 10,500

Rate Schedule: 2" Irrigation

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	1	-	1	4.17%	-	0.00%
9,001 10,000	1	9,500	2	8.33%	9,500	0.23%
17,001 18,000	1	17,500	3	12.50%	27,000	0.66%
18,001 19,000	1	18,500	4	16.67%	45,500	1.11%
22,001 23,000	2	45,000	6	25.00%	90,500	2.20%
23,001 24,000	1	23,500	7	29.17%	114,000	2.77%
24,001 25,000	1	24,500	8	33.33%	138,500	3.36%
29,001 30,000	1	29,500	9	37.50%	168,000	4.08%
55,001 56,000	1	55,500	10	41.67%	223,500	5.43%
67,001 68,000	1	67,500	11	45.83%	291,000	7.07%
75,001 76,000	1	75,500	12	50.00%	366,500	8.90%
79,001 80,000	1	79,500	13	54.17%	446,000	10.84%
83,001 84,000	1	83,500	14	58.33%	529,500	12.86%
105,600 105,600	1	105,600	15	62.50%	635,100	15.43%
122,000 122,000	1	122,000	16	66.67%	757,100	18.39%
220,100 220,100	1	220,100	17	70.83%	977,200	23.74%
313,200 313,200	1	313,200	18	75.00%	1,290,400	31.35%
370,400 370,400	1	370,400	19	79.17%	1,660,800	40.35%
395,600 395,600	1	395,600	20	83.33%	2,056,400	49.96%
410,800 410,800	1	410,800	21	87.50%	2,467,200	59.94%
462,500 462,500	1	462,500	22	91.67%	2,929,700	71.17%
549,300 549,300	1	549,300	23	95.83%	3,479,000	84.52%
637,200 637,200	1	637,200	24	100.00%	4,116,200	100.00%
Totals	24	4,116,200	24		4,116,200	

Average No. of Customers: 2

Average Consumption: 171,508

Median Consumption: 76,000

Rate Schedule: 3" Irrigation

Block		Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
				No.	% of Total	Amount	% of Total
0		-	-	-	0.00%	-	0.00%
1,001	2,000	2	3,000	2	16.67%	3,000	1.34%
12,001	13,000	1	12,500	3	25.00%	15,500	6.92%
15,001	16,000	1	15,500	4	33.33%	31,000	13.84%
18,001	19,000	2	37,000	6	50.00%	68,000	30.36%
22,001	23,000	2	45,000	8	66.67%	113,000	50.45%
25,001	26,000	1	25,500	9	75.00%	138,500	61.83%
28,001	29,000	3	85,500	12	100.00%	224,000	100.00%
			-				
			-				
Totals		12	224,000	12		224,000	

Average No. of Customers: 1

Average Consumption: 18,667

Median Consumption: 18,500

Rate Schedule: 2" Construction

Block	Number of Bills by Block	Consumption by Blocks	Cumulative Bills		Cumulative Consumption	
			No.	% of Total	Amount	% of Total
0	1.6	-	2	24.24%	-	0.00%
1 1,000	1	500	3	39.39%	500	1.33%
1,001 2,000	1	1,500	4	54.55%	2,000	5.33%
7,001 8,000	1	7,500	5	69.70%	9,500	25.33%
10,001 11,000	1	10,500	6	84.85%	20,000	53.33%
17,001 18,000	1	17,500	7	100.00%	37,500	100.00%
<hr/>						
Totals	6.6	37,500	7		37,500	

Average No. of Customers: 1

Average Consumption: 5,682

Median Consumption: 1,000

Please Note:

The Monthly Minimum in this category is \$180.40, however only 6 of the bills were for the entire month, while 1 of the bills was for about 60% of the month, resulting in a zero usage bill for .6 months.